MANIPUR GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 185 Imphal, Thursday, November 6, 2025 (Kartika 15, 1947)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 04/2025 - STATE TAX (RULES)
Imphal, the 6th November, 2025

No. TAX/4(53)/GST-NOTN/2016: In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Manipur Goods and Services Tax (Fourth Amendment) Rules, 2025.

(2) These rules shall be deemed to have come into force with effect from 1st day of November, 2025.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 9, the following rule shall be inserted, namely: -

"9A. Grant of registration electronically. - Notwithstanding anything contained in rule 9, any person who has applied for registration under rule 8 or rule 12 or rule 17, shall, upon identification on the common portal based on data analysis and risk parameters, be granted registration electronically by the common portal, within three working days from the date of submission of application.".

3. In the said rules, in sub-rule (1) of rule 10, after the words and figure "under rule 9,", the words, letters and figures "rule 9A and rule 14A," shall be inserted.

4. In the said rules, after rule 14, the following rule shall be inserted, namely: -

"**14A. Option for taxpayers having monthly output tax liability below threshold limit. –**

(1) Any person who has made application for registration under rule 8 and who determines that his total output tax liability on supply of goods or services or both

made to registered persons on account of Central tax and State tax or Union territory tax and integrated tax and compensation cess, does not exceed two lakh and fifty thousand rupees per month, shall have an option to get registration electronically, in accordance with the provisions of this rule.

(2) Any person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall not be eligible for grant of registration in terms of this rule.

(3) Notwithstanding anything contained in rule 11, a person registered under this rule in a State or Union territory shall not be eligible to obtain another registration in the same State or Union territory under this rule against the same Permanent Account Number.

(4) Upon successful authentication of Aadhar number, the applicant referred to in sub-rule (1) shall be granted registration electronically by the common portal, within three working days from the date of submission of application.

(5) The registered person who intends to withdraw from the option availed under sub-rule (1), shall file an application, in FORM GST REG-32, duly signed or verified through electronic verification code on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the registered person shall not be allowed to file such application unless he has furnished, -

(a) returns for a period of minimum three months, where such application is filed before 1st April, 2026;

(b) returns for a period of minimum one tax period, where such application is filed on or after 1st April, 2026; and

(c) all the returns due for the period from the effective date of registration till the date of application for withdrawal:

Provided further that the registered person shall be allowed to file such application where no proceedings under section 29 have been initiated against such registered person.

(6) Where there is any change in particulars furnished in FORM GST REG-01 by the person who has been granted registration under this rule, the said registered person shall get the particulars amended under rule 19 before filing an application for withdrawal under sub-rule (5).

(7) Based on data analysis and risk parameters on the common portal, the provisions of sub-rule (4A) of rule 8 relating to authentication of Aadhaar number or biometric-based Aadhaar authentication, taking photograph of the applicant along with verification of original copy of documents uploaded along with registration

application in FORM GST REG-01, shall, so far as may be, apply to application for withdrawal filed under sub-rule (5).

(8) The provisions of sub-rules (5) and (6) of rule 8 relating to issuance of acknowledgment, shall, *mutatis mutandis*, apply to the application filed under sub-rule (5).

(9) The application filed for withdrawal under sub-rule (5), shall be verified in accordance with the provisions of rule 9.

(10) Upon verification under sub-rule (9), the proper officer shall issue an order in FORM GST REG-33 allowing the application for withdrawal from the option availed under sub-rule (1) or order for rejection of application in FORM GST REG-05, within a period specified under rule 9, as the case may be, which shall be made available to the registered person on the common portal.

(11) The registered person who has received an order issued under sub-rule (10) allowing withdrawal shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability as referred to in sub-rule (1), from the first day of succeeding month in which the said order has been issued.

(12) A registered person to whom an order under sub-rule (10) has been issued, shall not amend the details furnished in respect of output tax liability so as to exceed the limit of the output tax liability specified in sub-rule (1) for the period prior to the first day of succeeding month in which the said order has been issued.

(13) Where proceedings for cancellation of registration have been initiated by the proper officer after the filing of withdrawal application and the said proceedings are pending, the withdrawal application under sub-rule (5) shall be rejected by the proper officer and the provisions in relation to approval of application on deemed basis under sub-rule (5) of rule 9, shall not be applicable in such case.".

5. In the said rules, in FORM GST REG-01, —

(a) after the word, letters and figures "FORM GST REG-01" and before the words "Application for Registration", for the brackets, words and figures "*[See rule 8(1)]*", the brackets, words, figures and letter "*[See rules 8(1) and 14A]*" shall be substituted;

(b) in Part-B, in the table, after serial number 4 and the entries relating thereto, the following serial numbers shall be inserted, namely: -

"4.1	Option for registration under rule 14A	YES ☐ NO☐
4.1.1	Declaration by person opting for registration under rule 14A ☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to register under rule 14A."; and	

(c) under the heading 'Instructions for submission of Application for Registration', after serial number 8, the following serial number shall be inserted, namely: -

"8A. Any person opting for registration under rule 14A shall undergo OTP based authentication of Aadhaar number.".

6. In the said rules, in FORM GST REG-02, after the word, letters and figures "FORM GST REG-02", for the brackets, words and figures "*[See rule 8(5)]*", the brackets, words, figures and letter "*[See rules 8(5) and 14A]*" shall be substituted.

7. In the said rules, for the FORM GST REG-03, the following Form shall be substituted, namely: —

"FORM GST REG-03

[See rules 9(2), 19(2) and 14A]

Reference Number: Date–

To
Name of the Applicant:
Address:
GSTIN/GSTP ID (if available):
Application Reference No. (ARN): Date:

Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation/Withdrawal>>

This is with reference to your <<registration/amendment/cancellation/withdrawal >> application filed vide ARN <> Dated –DD/MM/YYYY. The Department has examined your application and is not satisfied with it for the following reasons:

1.
2.
3.
…

□ You are directed to submit your reply by..... (DD/MM/YYYY)

□ *You are hereby directed to appear before the undersigned on …… (DD/MM/YYYY) at ……. (HH:MM)

If no response is received by the stipulated date or if proceedings under section 29 is initiated against you, your application is liable for rejection.
Please note that no further notice / reminder will be issued in this matter.

Signature
Name of the Proper Officer:
Designation:
Jurisdiction:

* Not applicable for New Registration Application and Withdrawal.".

8. In the said rules, for the FORM GST REG-04, the following Form shall be substituted, namely: —

"FORM GST REG-04

[See rules 9(2), 19(3) and 14A]

Clarification/additional information/document for <<Registration/Amendment/Cancellation/Withdrawal >>

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No.		Date	
3.	GSTIN/GSTP ID, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required. -				Yes ☐ No ☐ (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status: Place: Date:				

Note: -

1. For new registration, original registration application will be available in editable mode if option 'Yes' is selected in item 7.
2. For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option "Yes" is selected in item 7.
3. For withdrawal from option availed under rule 14A, item 7 will be disabled.".

9. In the said rules, for the FORM GST REG-05, the following Form shall be substituted, namely: —

"FORM GST REG-05

[See rules 9(4), 19(4), 23(2)(b) and 14A]

Reference Number: Date–

To
Name of the Applicant
Address -
GSTIN/ GSTP ID (if available)

Order of Rejection of Application for <Registration / Amendment / Cancellation/ Withdrawal >

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

1.
2.
3.

…Therefore, your application is rejected in accordance with the provisions of the Act. Or

You have not replied to the notice issued vide reference no. …….. dated…... within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction".

10. In the said rules, after the FORM GST REG-31, the following Form shall be inserted, namely: —

"FORM GST REG-32

[See rule 14A (5)]

Application for Withdrawal

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4. Address of Principal Place of business	
5. Option for registration under rule 14A	
(i) Yes	☐
(ii) No	☐
6. Aadhaar Authentication	
(i) Primary Authorized Signatory (auto)	
(ii) Promoter/Partner (auto)	
7. Reason for Withdrawal	(i) Output tax liability in respect of supply made to registered person exceeds two lakh fifty thousand rupees per month. (ii) Other -Please specify
8. Verification I_____ hereby solemnly affirm and declare that I want to withdraw from the option availed under sub-rule (1) of rule 14A and I understand that the provisions of sub-rule (4A), sub-rule (5) and sub-rule (6) of rule 8 and provisions of rule 9 relating to verification of the application and physical verification of places of business and corresponding procedures and time period shall apply to my withdrawal application. Signature of Authorised Signatory Name Designation / Status Place Date	

Instructions for submission of application for withdrawal

1. In 'Option for registration under rule 14A' field, option YES will be disabled on common portal.
2. Permanent Account Number shall be verified with Income Tax database.
3. Aadhaar Authentication of Primary Authorised Signatory and one selected Promoter or Partner is mandatory.

4. Before applying for withdrawal from the option availed under rule 14A, all the pending returns till the date of application shall be furnished. It is mandatory to furnish returns for a period of minimum three months, where such application has been filed before 1st April, 2026, and a minimum one tax period, where such application is filed on or after 1st April, 2026.
5. Please ensure that no amendment application is pending at the time of filing of FORM GST REG-32.
6. Once FORM GST REG-32 is filed, no amendment application will be allowed to be filed till the disposal of application under FORM GST REG-32.
7. ARN will be generated only after successful OTP based authentication of Aadhaar number or completion of the process of biometric based Aadhar authentication along with the verification of original copy of the documents uploaded with the application in FORM GST REG-01.
8. Please note that filing of cancellation application will not be allowed once FORM GST REG-32 is filed till the disposal of application.
9. In case the proceedings under section 29 have been initiated, application for withdrawal in FORM GST REG-32 will not be allowed to be filed.".

11. In the said rules, after the FORM GST REG-32, the following Form shall be inserted, namely: —

"FORM GST REG-33

[See rule 14A (10)]

Reference Number - <<>> Date – DD/MM/YYYY

To
(Name)
(Address)
Registration Number (GSTIN)

Application Reference No. (ARN) Dated – DD/MM/YYYY

Order of withdrawal from option availed under sub-rule (1) of rule 14A

This has reference to your application number------ datedsubmitted under sub-rule (6) of rule 14A regarding withdrawal from the option availed under sub-rule (1) of rule 14A. Your application has been examined and the same has been accepted under the provisions of sub-rule (11) of rule 14A. ct. The amended certificate of registration is available on your dashboard for download.

Signature
Name
Designation
Jurisdiction

Date:
Place:".

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: The principal rules were published in the Gazette of Manipur, Extraordinary, *vide* notification No. 5/10/2017-FD (TAX), dated the 22nd June, 2017, published *vide* number 109, dated the 28th June, 2017 and were last amended, *vide* notification No. 03/2025 – State Tax (Rules), dated 18th September, 2025, vide number 127, dated 19th September, 2025.

Printed at and Published by the Directorate of Printing & Stationery, Government of Manipur.

Digitally signed by
Thingbaijam Binodkumar Singh
Date: 06-11-2025 16:32:36